

# LEGISLATIVE AUDIT DIVISION

Scott A. Seacat, Legislative Auditor  
Tori Hunthausen,  
Chief Deputy Legislative Auditor



EXHIBIT 6  
DATE 02/16/07  
#B 679

Deputy Legislative Auditors:  
James Gillett  
Angie Grove

January 11, 2007

Representative Scott Sales  
Montana House of Representatives  
PO Box 200400  
Helena MT 59620-0400

Dear Speaker Sales:

As requested, Note 11 of the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2006 reports an accumulated Compensated Absences liability of \$127,304,000 for the state of Montana. The liability activity is further categorized:

Amount Due within One Year	\$64,575,000
Amounts Due in More than One Year	\$62,729,000

These figures include the Universities. If we can be of further assistance, please call.

Sincerely,

A handwritten signature in cursive script, appearing to read "Tori Hunthausen".

Tori Hunthausen  
Chief Deputy Legislative Auditor

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# All Agencies Termination Payout Accounts

Data Selected for: Fiscal Year 2006

Fiscal Year	Account	Amount
2006		9,405,863.13
	61133 Termination Pay - Sick Leave	2,781,811.27
	61134 Termination Pay - Vacation	4,825,792.36
	61135 Termination Pay-Compensatory	127,872.10
	61136 FSLA Comp Time Payout	861,048.22
	61138 Holiday Payout	334,125.29
	61139 VEBA Sick Leave Payout	475,213.89
Grand Total		9,405,863.13

# All Agencies Termination Payout Accounts

Data Selected for: Fiscal Year 2007 through 2/9/2007

Fiscal Year	Account	Amount
2007		5,671,174.58
	61133 Termination Pay - Sick Leave	1,472,044.85
	61134 Termination Pay - Vacation	3,075,204.03
	61135 Termination Pay-Compensatory	102,947.71
	61136 FSLA Comp Time Payout	442,575.25
	61137 Special Sick Leave Payout TRS	(6.43)
	61138 Holiday Payout	170,881.06
	61139 VEBA Sick Leave Payout	407,528.11
Grand Total		5,671,174.58